

held strictly liable, and he shall pay over the same, as by this Act provided.

SECTION XXXVII. The Collector shall be allowed for collecting and paying over the taxes as provided in the Act, the following fees, viz: for the first \$5,000 collected ten per cent, and for all sums over the first \$5,000, five per cent, together with such damages as has been heretofore prescribed for non-payment by the 3d Monday of October. They shall also be allowed for mileage, in going from and returning to the Office of the Minister of Finance—for one trip, five cents per mile, to be calculated by the usually traveled route from and to their central collecting stations.

SECTION XXXVIII. All taxes levied under the provisions of this Act, shall be collected in current coin of this Kingdom.

SECTION XXXIX. The lien of the Hawaiian Government for all taxes shall attach on all real estate, on the first day of January of each year, and such lien shall be to the exclusion of all other liens, and shall continue thereon till all taxes thereon shall have been paid.

SECTION XL. All assessments made in conformity with the provisions of this Act, shall remain as a judgment and execution against the party assessed, and the Assessors are hereby authorized and required to seize and sell as heretofore prescribed, any and all such property of whatever character, belonging to the persons whose taxes have not been paid.

SECTION XLI. In any case when a Collector shall fail to comply with the provisions of this Act, it shall be the duty of any District Attorney, upon being so instructed by the Minister of Finance, to cause suit to be instituted against him and his securities, and no stay of execution shall be allowed on a judgment rendered on execution issued in such suit.

SECTION XLII. It shall be the duty of the Minister of Finance, in the year 1855, to add to the list of taxes all unpaid taxes of the year 1854, together with ten per cent, damages thereon, and annually thereafter to carry forward the unpaid taxes of the last year to the current one, with ten per cent, damages, to be collected as other taxes.

SECTION XLIII. The Minister of Finance is hereby authorized and required, whenever in his judgment the security of any Collector or his bond is insufficient, to demand additional security, which additional security shall be given by the said Collector, within fifteen days from the date of such demand. A failure on the part of any Collector to comply with such demand, within the time above specified, shall subject him to forfeiture of his office.

SECTION XLIV. The Collectors shall not, directly or indirectly, use, employ or loan, or permit any other person to use, employ or loan any of the funds which may come into their hands under the provisions of this Act, but shall safely keep such funds inviolable, to be paid over as herein specified. Any Collector violating the provisions of this section shall be deemed guilty of a misdemeanor, and shall, on conviction, be fined in a sum not less than twice, and not more than four times the amount by him unlawfully appropriated, and shall be imprisoned at hard labor not exceeding three years, and shall immediately forfeit his office.

SECTION XLV. Nothing in this Act contained shall be so construed as to conflict with any law now in force, or that may be hereafter enacted, regulating licenses in this Kingdom.

SECTION XLVI. This Act shall take effect immediately after its passage, and all laws or parts of laws relating to taxation in this Kingdom, except those relating to the labor tax on roads, are hereby repealed.

THE POLYNESIAN.

SATURDAY, JUNE 10, 1854.

The Reef Improvement.

As our readers will perceive by the proceedings of the House of Representatives on the 2nd inst., this subject is likely for the present to remain in statu quo. When advocating this important project a few months ago, we supposed the title to the land in question was vested in the government, and went upon that supposition in recommending its speedy improvement.

It appears now that there is an adverse claim to the property in question, and that the effort of the Privy Council and the House of Representatives to compromise the private claim of Her Majesty the Queen, and quiet the title, has proved unsuccessful, and that nothing can be done until the appeal is tried by the Supreme Court, and the ownership determined.

In January last the Board of Land Commissioners adjudicated upon this claim, and made an award in favor of the government and against Her Majesty, who claimed adversely. In accordance with the law, regulating the Board of Land Commissioners, 90 days are allowed during which appeals can be taken from their decisions to the Supreme Court. Availing herself of this legal right, Her Majesty appealed from the award; but before the time for trying the appeal had arrived, the Privy Council made an attempt to settle the dispute, and passed a resolution offering, with the sanction of the legislature, to give \$15,000 for a quit claim deed from Her Majesty to the Government. This sum would readily have been granted by the house, but learning that that sum would not be accepted, the amount was raised to \$20,000, by a close vote of the house, on the 1st June. On the 24, however, the vote was reconsidered, and the further action of the house indefinitely postponed. This leaves the case to be decided by the appeal to the Supreme Court, which is the tribunal of last resort, according to law.

We much regret the failure of the attempt to compromise this disputed claim, because it will bring Her Majesty's interests before the Court in conflict with the government, and also will defeat the earnest wish of the Government to take immediate steps for making improvements greatly needed by the present and prospective wants of this part. Of the merits of the case, we are ignorant, not having seen the testimony taken by the Board.

The tax bill in our present issue occupies more of our space than we care to devote to such matter but as many of our readers have requested its publication, in order that a measure so deeply affecting the whole community may be known before it is acted upon in the legislature, we give it entire. We shall, for a like reason, publish the new Tariff Act in our next.

American Consul at Honolulu.

Among the items of news by the last arrival from the coast, is the announcement of a letter writer from Washington to the San Francisco Herald, that the nomination of B. F. Angell, Consul of the United States at Honolulu, had been rejected by the Senate on the alleged ground that he was a Free Soiler in 1848.

Mr. Angell, it seems, belongs to that section of the democratic party of New York who opposed the extension of slavery into free territory, although they acquiesced in the settlement of the slavery agitation by the passage of the compromise measures in 1850, and cordially supported the Baltimore resolutions on the nomination of Gen. Pierce; but it is well known that they are unalterably opposed to any increase of slave territory to the Union.

The Nebraska question—Gadsden treaty, and other recent events, it appears, have again disturbed the elements of agitation, and Southern Senators will not support for office those who are supposed to be tainted with anti-slavery sentiments. In our opinion no higher compliment could be bestowed upon the Consul, than his rejection for entertaining such opinions; and the north will no doubt take good care of her sons who are thus attempted to be sacrificed at the dictation of the slave power.

We have no desire to interfere with the politics or politicians of the United States, but we may be allowed to express our deep regret at the action of the Senate in the present case.

We have little more than time to form an acquaintance with our United States officials, before a change in political parties brings an order for their recall. These changes are also attended with great embarrassment and inconvenience to the service, for by the time the incumbent gets familiar with his duties, a new man comes to supersede him, who again is removed to make way for another.

Mr. Angell has brought to the discharge of his important and perplexing duties, great intelligence and industry, and we are happy to know that his personal and official relations with the government and people of the islands have always been of the most friendly and agreeable character.

We understand he will not leave here until fall and will then return by the way of China, and through Europe to the United States.

Public Meeting.

Pursuant to public notice, a meeting of the American residents of Honolulu and vicinity, was held at the Legislative Hall at the Court House on Saturday evening, June 3d, to adopt suitable measures for a celebration of the approaching Anniversary of American Independence.

J. D. Blair, Esq., called to order and read the call for the meeting, and after a few preliminary remarks proposed that B. F. Angell, Esq., the American Consul, take the chair. The motion was unanimously carried, and Messrs. A. J. Cartwright, Jr. and T. T. Dougherty were appointed Secretaries.

On taking the chair Mr. Angell congratulated his American friends upon the large number present, and the alacrity and unanimity with which they had so promptly responded to the call for this meeting. The Anniversary of our nation's birth, was a day dear not only to every American but also to the friends of civil and religious liberty throughout the world, and he hoped such arrangements for a celebration would be made, as would offend no one, but be alike satisfactory to all Americans and such others as might choose to unite with them here; he referred to the rapid progress which the United States had made in the seventy-eight years that had transpired since she took her place among the nations of the earth, as an evidence of the superior excellence of free institutions to develop the physical and intellectual resources of a country; and concluded by highly complimenting the Government of the Sandwich Islands for its liberality towards foreigners, and especially for its kind treatment of our American fellow citizens who had voluntarily chosen this favored spot as their temporary abiding place.

Mr. Blair moved that a committee of five be appointed by the President of the meeting to consider and report for consideration a plan or programme for the proper celebration of the coming Anniversary which motion was adopted and J. D. Blair, D. L. Gregg, Dr. R. W. Wood, J. C. Spalding and T. Spencer, were appointed such committee and after a short absence reported, that they would recommend

1st. That the Hawaiian Guards be requested to fire a salute at such hour of the day as may to them be convenient, and that the corps be further requested to have a dress parade on that day.

2d. That the declaration of American Independence be read, and an oration delivered at the Bethel Church, with such other exercises as are usual on such an occasion.

3d. That a public ball be given by the American residents at the Court House (or such other place as a committee appointed for that purpose may select) on the evening of that day.

4th. That the President of this meeting appoint the necessary committees to carry into effect the above recommendations.

On motion of Dr. G. A. Lathrop the report of the committee was unanimously accepted, and the chair was directed to appoint the committees.

In accordance with this request the chair made the following appointments:

Committee to procure Orator, Reader and Superintend exercises at the Church.—Jas. Mackee, G. A. Lathrop, J. Fuller, S. P. Ford.

Committee to procure Room for Ball and Decorating the same.—J. C. Spalding, H. A. Neilson, A. J. McDuffie, C. W. Vincent, C. A. Tanager.

Committee on Music.—W. A. Aldrich, B. W. Field, B. Perkins.

Committee on Refreshments.—J. Ladd, Dr. G. A. Lathrop, D. P. Penhallow.

Committee on Invitations.—C. Brewer, W. B. Rice, W. K. Snodgrass.

Committee of Floor Managers to Ball.—A. J. Cartwright, Jr., W. K. Snodgrass, W. F. Allen, J. O. Dominis, Chas. Jones.

Committee on Finance.—Thos. Spencer, R. Condy, Jno. F. Colburn.

The Committees as appointed were (at the request of the chair) submitted for the approval of the meeting, and were unanimously approved.

On motion the meeting adjourned to meet again on Saturday evening next at half past 7 o'clock to hear the reports of the committees.

B. F. ANGELL, Chairman.
A. J. CARTWRIGHT, Jr.,
T. T. DOUGHERTY, Secretaries.
Honolulu, June 3d, 1854.

Ships, Shipping, &c.

For the first time for many months, our harbor during the past week has contained not a single square rigged vessel; the men-of-war, whalers and merchant vessels of that description having all sailed—the last on Sunday, the 4th.

—The schooners Ka Mo and KALEXA are the only vessels under a foreign flag left in port.

—The KALEXA is advertised to sail for San Francisco on the 15th.

—Coasters are in demand, and we hope those now in the trade will be employed in bringing to market wood, sugar, syrup, molasses, and other articles which will be wanted in quantities in a few months, to supply the demand which we anticipate will be heavy during the fall and winter.

—From Bell's Life in London of the 19th March we learn that the British screw steam Frigate "Pique" of 40 guns, had been despatched from Davenport on the 7th of that month, to hunt up the Russian Frigate "Diana," in the Pacific, and as her instructions were to follow the latter closely up to prevent mischief, or in event of declaration of war, to capture her, our Russian friend may shortly find himself acting upon the defensive. The Pique having now been out 90 days in all probability we shall see her here in the course of 2 or 3 weeks.

—By the same source we notice the announcement by telegraphic dispatch from Marseilles of the arrival at Malta of the screw steamer "Himalaya" on the 8th of March, with 1500 troops on board having made the quick run of 7 1/2 days from Plymouth. She reached Gibraltar in 3 1/2 days.

—The following vessels are reported as having arrived, hence, in the United States: Yonca America, Babcock, 96 days; Stephanie, Henry Kneeland Enterprise, Cornelius, Menkar, Coral; Gladiator, Maria Theresa, Pioneer, Newton, India, Philip 1st, Black Eagle, Huntsville, and the Helen Augusta, Lark, Betsey Williams and Braganza were spoken off Cape Horn, all bound home.

—The ship LIVING AGE, Holmes, was loading at New York, April 20th, for Honolulu; and bark Falcon, Watson, at Boston, same date.

Tonnage Dues.

Although published repeatedly in the Polynesian our laws relating to tonnage dues are said to be misunderstood abroad, particularly in California. We therefore again call attention to the law, as it has been in force here since May 26, 1853.

Vessels bringing cargo only are subject to a tonnage duty of 15 cents per ton register.

Vessels touching for repairs, supplies or refreshments, advices, shipment or discharge of crew, landing passengers and their baggage, or taking passengers hence, pay no tonnage dues in any port of entry in this kingdom.

Will our California friends take note of this fact; particularly those who are agents for ships coming this way bound to Australia and China?

We sometimes hear it asserted that ships bound from California to China, and Australia hesitate about taking passengers for this port, lest they should subject themselves to tonnage dues. This is a vain fear, as will be seen by what we have stated above. It is only vessels bringing or taking cargo that are subject to tonnage dues.

CARRIAGE HORSES.—As this class of animals are becoming numerous in Honolulu, we would suggest that the committee to judge upon the merits of horses, take them into consideration, under the discretionary power lodged with them by the Society, at the approaching Fair; and that such horses be shown in harness, and attached to carriages, that their qualities may be exhibited. The Society will no doubt take this class into consideration another year.

SHORT CROP OF SUGAR IN CUBA.—Serious results from drought have been experienced in Cuba, and upwards of 20 plantations,—including some of the largest on the island,—had been destroyed by fire; the dry cane igniting in several instances from sparks issuing from the railroad locomotives, and causing an immense destruction of property.

Fair of the Royal Hawaiian Agricultural Society.

We are requested to call attention to the following regulation of the Board of Managers, in regard to the Fair to be had on the 14th inst. The Society will meet on Tuesday; the annual address will be delivered on the evening of that day, at the Supreme Court Room, at half past seven o'clock; the Fair will be held on Wednesday, the 14th, opening at 12 o'clock noon, in the Court room.

REQUIREMENTS FOR COMPETITORS.

All exhibitors, except ladies, and natives who are members of auxiliary societies, paying their subscription fees into the parent Society, must become members of the Society, in order to take a premium, and must have their articles and animals entered on the Secretary's books not later than Tuesday, June 14th 1854.

All articles for exhibition must be delivered to the Committees appointed for the reception and arrangement of articles as early as Wednesday morning, 9 A. M., except flowers, which will be received until 10 A. M.

Horses and all other animals must be brought to the grounds as early as 10 1/2 A. M.

"An anti-liquor law league has been formed at Melbourne, with the object of obtaining a prohibitory law in reference to the importation and sale of intoxicating liquors."

Good, let them go ahead on that. We heard of a gentleman in Honolulu who lately said, with a luscious foretaste of the "good time coming," "Let morality and the good of the people go to the—; if we can get the duty off, we'll have it as we do in the colonies." We promise that before that happy moment arrives, the "colonies" will obtain a "prohibitory law," when we hope soon to follow their example,—but not till then.

Correction.

MR. EDITOR.—It is said in the New Era and Argus that Sir Charles Napier has promised that he will, in a very short space of time, be in St. Petersburg, or in heaven or hell, and in the Boston papers, from which the editor no doubt copies the remark, such was the report. But on referring to the Weekly Dispatch of 12th March, in which Sir Charles Napier's speech at the reform club banquet is given in full, he never makes the slightest allusion to such gassy language, but in fact uses the mildest terms, and puts a proper value upon the enemy he expects to meet with in the Baltic, and only expressing a determination to do his duty.

VERITAS.

The mail for San Francisco by the schooner "Kalama," will be despatched during next week in case the vessel sails for that port.

For Lahaina and Hilo on Tuesday.
For Koloa, Kauai, on Monday.

House of Nobles.

Friday, June 24, 1854.

Prayer and minutes confirmed.

The House went into com. on the Militia Act. Motions for additional sections were made and withdrawn. The 28th section was read and passed. The preamble was read and amended, when the whole passed as amended. The committee rose and their report adopted.

The Secretary was authorized to draw for \$83, to defray expenses of the house. Adjourned till Monday.

Monday, June 5.

Kekaulahao, from the committee, reported upon the act in regard to the disabilities of aliens, which report was adopted.

A message was received from the house of representatives, transmitting an act to increase the number of school and taxation districts on the island of Oahu; an act to remove the restriction upon the Oo bird, and a joint resolution to procure an estimate of the expense of procuring fresh water at Kealahoukai; all of which acts were read the first time.

On motion of Mr. Armstrong, each of the above acts were read by their caption the second time, and the act to increase the number of school districts on Oahu was referred to a select committee, consisting of Messrs. Armstrong, H. and Kapaka.

The act in relation to the Oo bird was referred to a select committee, consisting of Messrs. Nahaolelua, Kapeau and Kekaulahao.

The joint resolution in relation to procuring estimates of the expense of procuring fresh water at the port of Kealahoukai was referred to a select com., consisting of Messrs. Kapeau, Nahaolelua and Kapaka. Adjourned.

Tuesday, June 6th.

Kapeau, from the Com. reported, on the joint resolution to procure estimates for a supply of fresh water for Kealahoukai, which was laid on the table to be taken up in connection with the subject of an aqueduct at Lahaina.

Mr. Armstrong from the com., reported in relation to increasing the districts on Oahu. Report adopted, and the act indefinitely postponed. Adj.

Wednesday, June 7th.

Messrs. Armstrong and Allen were appointed a com. to see that all acts are properly engrossed and sent to the house of representatives.

Kekaulahao, from the committee, reported in relation to the Oo-bird, that the act be laid on the table. Report adopted.

Mr. Wylie gave notice that on the first convenient day of next week he will call the attention of this house to the discouragement of prostitution, and the division of this kingdom into parishes, as a means to facilitate the above object, and other purposes of good government. Adjourned till Friday.

House of Representatives.

Friday, June 2.

On motion of Mr. Harris the House reconsidered the vote of yesterday to adopt the recommendation of the committee of the house on the reef title bill, increasing the amount to be paid for the Queen's claim to \$20,000, and the subject was again discussed in committee of the whole, and indefinitely postponed.

On motion of Mr. Harris, the speaker was instructed to inform His Majesty that as the report of the Secretary of War, was not yet before the house, and as the Minister of Finance had offered for the consideration of the Legislature a new project raising revenue, demanding careful consideration, this house will not be ready to adjourn by the 17th of June.

Order of the day. The Speaker gave notice that he had received a copy of the ordinance granting certain rights and privileges to Allen McFarlane and Thomas H. Patterson and their assigns in relation to a line of steamers to be established between California and China. It was referred to the joint committee on the improvements of the reef.

The House went into committee on the bill to increase the number of school and taxation districts on the island of Oahu.

The committee rose and the bill was passed to be engrossed.

The Lahaina Beer Shop bill was read the 2nd time, and referred to com. of the whole on Monday.

Kaunakia's Awa bill was read the 2nd time, and referred to com. of the whole on Wednesday.

The bill to abolish the office of the King's Chamberlain was read the 2nd time, and referred to com. of the whole on Tuesday.

The joint resolution to obtain estimates of expense of supplying Kealahoukai with water was read the third time and passed.

The bill to vacate the way of Clerks of elections was read the 2nd time and referred to com. of the whole on Tuesday.

The bill to make free the Oo bird on the Island of Hawaii was read the 2nd time and passed to be engrossed.

Order of the day. The House went into committee on the English School Act. After a short discussion the committee rose and the bill was ordered to be printed.

The House went into com. on the amendment to the smuggling act. The committee rose and the act was passed to be engrossed.

The bill to reduce the duty on alcohol to be used for medicinal and mechanical purposes was read the 2nd time and referred to a select com. consisting of Messrs. Bond, Robertson, Bowlin, Kaunakia and Richardson.

The bill to provide for drawing foreign juries in 3d and 4th judicial districts was read the 1st time, and was suspended, and the bill was read the 2d time and passed.

The bill to reduce certain privileges granted to clergymen and others, was read the 21 time, and referred to com. of the whole on Tuesday.

The bill to make free the fish in the sea was read the second time, and pending its discussion the House adjourned.

Monday, June 5.

PETITIONS PRESENTED.

From Honolulu for an appropriation of \$6,750 for the fire department.

From Lahaina for an appropriation in aid of the Royal School.

From same for the completion of the new road which has lately been laid out, to intersect Nuanu street.

REPORTS PRESENTED.

By com. on Public Works against appropriations for roads on Molokai, and between Ewa and Waianae, and in favor of an appropriation of \$300, for repairing the road to Kapahulu.

By com. on elections granting the petition from Molokai that all officers of the government be elected by the people.

By select com. on the dog tax, a new act abolishing that tax.

By select com. on the petition of S. J. Masters, that they had received a communication from Mr. Masters withdrawing his charges against Judge Kaunakia. Referred back to the committee.

Resolved, on motion of Mr. Bond, that the Minister of the Interior be requested to furnish the House with a detailed account of expenditures on acc. of the Honolulu fire department.

divisions in the public schools, and they advise that in future such distinctions should not be regarded in an new organization that circumstances may make expedient.

The report was ordered to be printed in the Polynesian and Nu Hon, and made the order of the day for Monday.

By com. on Public Works that an appropriation of \$200, be made for repairing bridges at E. Maui.

Order of the day. The House went into com. on Mr. Harris's resolution to request His Majesty to withdraw from the French Emperor the question of indemnity referred to him.

Mr. Robertson offered the following substitute which was accepted by Mr. Harris.

Resolved, That this House regards the despatch of the Commissioner of France to H. H. M. S. Minister of Foreign Relations No 95 dated March 27, 1854, as disrespectful implying a determination on the part of said Commissioner to coerce the Legislature into a particular line of conduct.

Resolved, That until the said Commissioner shall either withdraw or explain satisfactorily the despatch in question, this House will not entertain any project implying an alteration of the present tariff of duties.

Pending the discussion the com. rose and the House adjourned.

Wednesday, June 7.

REPORTS PRESENTED.

By com. on Judiciary. A bill to provide for the employment of prisoners on Oahu.

By com. on claims in favor of the claim of Uke a member of the House of Representatives in 1852, for payment of \$16,50, a portion of his pay which had been embezzled by the Clerk of the House, Edward Hunt. Adopted.

Order of the day. A message was received from the House of Nobles transmitting sundry acts passed with amendments by that House.

The House concurred in the amendments to the following acts. Act providing for compulsory vaccination,—the act to remove the disabilities of aliens,—the act to abolish certificates of nationality, —the act to remedy evils resulting from the legal disqualifications of magistrates.

The House non-concurred in the amendment to the act to amend the naturalization laws.

The acts to amend the smuggling laws and to provide for foreign juries in the 3d and 4th judicial districts, were read a third time and passed.

The House went into com., Haia in the chair on the French Commissioner's letter.

The debate was renewed upon Mr. Robertson's substitute for Mr. Harris's resolution, which was as follows:

Resolved, That the House regards the despatch of the Commissioner of France, to H. M. Minister of Foreign Relations No. 95, dated 27th March, 1854, as disrespectful, and implying a determination on the part of said Commissioner to coerce the Legislature into a particular line of conduct.

Resolved, That until the said Commissioner shall either withdraw or explain satisfactorily the despatch in question, this House will not entertain any project implying the alteration of the present tariff of duties.

After an animated discussion of four hours the resolutions were adopted by the following vote:

Yeas, Messrs. Thurston, Kanakau, Kipi, Lokomai, Wana, Bowlin, Joseph, Mok, Nahakue-lua, Z. Kaunakia, Kaapa, Bond, Naome, Marsh Robertson, Fuller, Richardson, Kalama, Pii, Paupala, Harris, 21.

Nays, Messrs. Maikai, D. Kauwahi, Kaunakia, Uma, 4. Not voting, Kamai Betanene, 1.

The com. rose and reported. Their report was adopted, and it was ordered that a copy of the resolutions be forwarded to the Minister of Foreign Relations and of Finance.

Thursday, June 8.

REPORTS PRESENTED.

By com. on Public Works, against an appropriation for dredging Kalaheo harbor, but recommending an appropriation of \$200 to defray expense of obtaining surveys and estimates.

The English school act was referred to com. of the whole and made the special order of the day for Friday.

The majority and minority reports of the com. on Dr. Lathrop's claim were referred to com. of the whole on the state of the nation.

D. Kaunakia read a bill to repeal the law forbidding native subjects from leaving the Kingdom. Laid on the table.

The same read a bill to increase the pay of jurors likewise laid on the table.

Mr. Bowlin read a bill to repeal the act to increase the duties on China goods. 2d reading on Saturday.

The House went into committee on the bills to dissolve the Land Commission.

The com. rose and the bill as reported by the majority com., was passed to be engrossed. Adj.</